

Appl. No. : 10/781,062 Confirmation No.: 2483  
Applicant : Thomas V. Magee  
Filed : February 17, 2004  
Title : Nicotinamide Acids, Amides, and Their Mimetics Active As Inhibitors  
of PDE4 Isozymes  
TC/A.U. : 1625  
Examiner : Aulakh, Charanjit  
Docket No. : PC11895B  
Customer No. : 28880

Mail Stop AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**AMENDMENT AND REMARKS AFTER FINAL**

Dear Sir:

In response to the Office Action, a Final Action, mailed on August 31, 2006, with respect to the above-identified application, please consider the following amendments and remarks.

**Amendments to the Claims** are reflected in the listing of claims which begin on page 2 of this paper.

**Remarks/Arguments** begin on page 23 of this paper.